



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



53 Johnson Road
The Plains, Ohio 45780-1231
(740) 594-3300 or (800) 441-1389
SoutheastRegion@ohioauditor.gov

Salem Township
Muskingum County
5955 Knipe Road
Zanesville, Ohio 43701

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of Salem Township, Muskingum County, Ohio (the Township), for the years ended December 31, 2019 and 2018.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 117.11(A). Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Township's financial statements, transactions or balances for the years ended December 31, 2019 and 2018.

The Township's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

Ohio Rev. Code § 149.43(E)(2) states that the Township shall create a poster that describes its public records policy and that poster shall be in a conspicuous place in the public office. The Township does not have their public records policy displayed in the Township building for the public to view. The Township Trustees should display their public records policy in the Township Hall.

Current Status of Matters Reported in our Prior Engagement

1. Our prior audit, for the years ended December 31, 2017 and 2016, included a finding for supplemental appropriations posted to the system that were not approved by the Trustees. We noted approvals of supplemental appropriations for 2019 and 2018 in the minutes.
2. Our prior audit, for the years ended December 31, 2017 and 2016, included a finding for the incorrect posting of certain receipts and expenditures. Our review of the receipts and disbursements in 2019 and 2018 noted no exceptions.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

April 16, 2020

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



SALEM TOWNSHIP

MUSKINGUM COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
APRIL 30, 2020**